

**SENATE CONCURRENT
RESOLUTION No. _____**

DIGEST OF INTRODUCED RESOLUTION

A CONCURRENT RESOLUTION urging the Legislative Council to establish an interim study committee to study issues pertaining to the sales tax treatment of car purchase discounts.

BUCK, HERSHMAN, ALTING

_____, read first time and referred to Committee on _____



SENATE CONCURRENT RESOLUTION No. _____

A CONCURRENT RESOLUTION urging the Legislative Council to establish an interim study committee to study issues pertaining to the sales tax treatment of car purchase discounts.

Whereas, An interim study committee is needed to review whether a rebate or employee discount on the sale of a motor vehicle should be part of the gross retail income received by the seller when determining the sales and use tax amount; Therefore,

Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:

- 1 SECTION 1. That the Legislative Council is urged to establish a
- 2 study committee to assess the affect of the sales tax treatment of car
- 3 purchase discounts, and review issues pertaining to the its impact on
- 4 Indiana car buyers.
- 5 SECTION 2. That the interim study commission, if established,
- 6 shall operate under the direction of the Legislative Council and shall
- 7 issue a final report when directed to do so by the council.
- 8 SECTION 3. The Secretary of the Senate is hereby directed to a
- 9 transmit a copy of this Resolution to the Legislative Council through
- 10 the Executive Director of the Legislative Services Agency.

